

T-Accounts

D. (Measurement Year Ended 8/31/22)

Example: Abbott ISD #0300

See corresponding Journal Entries

Source Legend

PY JE: Prior Year Journal Entry

ER: Employer Records

SOABE: Schedule of OPEB Amounts by Employer

SOBP: Schedule of Non-Employer Contributing Entity On-Behalf Payments

				NET OPEB LIABILITY	
Year	JE #	Description	Source	Debit	Credit
2023		09/01/21 Beginning Balance Net OPEB Liability - √ Ties to Column 3	SOABE		\$ 755,761
2023	③	Record Employer Contributions for the current measurement year	SOABE	\$ 15,588	
2023	④	Record Federal Revenue for the current measurement year	SOABE	-	
2023	⑤	Record OPEB Expense for the current measurement year	SOABE	285,746	
				\$ 301,334	\$ 755,761
Total Net OPEB Liability @ 08/31/22 - √ Ties to Column 13.					\$ 454,427

				OPEB EXPENSE	
Year	JE #	Description	Source	Debit	Credit
2023	②	To eliminate the balance of Deferred Inflows at 08/31/21	PY JE ⑩ to ⑬		\$ 796,611
2023	②	To eliminate the balance of Deferred Outflows at 08/31/21	PY JE ⑥ to ⑨	\$ 170,986	
2023	⑤	Record OPEB Expense for the current measurement year	SOABE		285,746
2023	⑥	Record Collective Deferred Outflows for the Difference in Actuarial Experience at 08/31/22	SOABE		25,265
2023	⑦	Record Collective Deferred Outflows for the Change in Assumptions at 08/31/22	SOABE		69,218
2023	⑧	Record Collective Deferred Outflows for the Difference in Investment Earnings at 08/31/22	SOABE		1,359
2023	⑨	Record Collective Deferred Outflows for the Difference in Proportionate Share at 08/31/22	SOABE		45,995
2023	⑩	Record Collective Deferred Inflows for Difference in Actuarial Experience at 08/31/22	SOABE	378,578	
2023	⑪	Record Collective Deferred Inflows for Change in Assumptions at 08/31/22	SOABE	315,709	
2023	⑫	Record Collective Deferred Inflows for Difference in Investment Earnings at 08/31/22	SOABE	5	
2023	⑬	Record Collective Deferred Inflows for Difference in Proportionate Share at 08/31/22	SOABE	250,180	
				\$ 1,115,458	\$ 1,224,194
Total OPEB Expense (Income) for fiscal year 2023. √ Ties to Column 26.				\$ (108,736)	

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Year	JE #	Description	Source	DEFERRED OUTFLOWS OF RESOURCES	
				Debit	Credit
2022		Record Contributions made after the measurement date of the ending NOL 08/31/21 and before the end of the fiscal year.	PY JE (14)	\$ 15,588	
2022		Balance of Difference in Actuarial Experience @ 08/31/21	PY JE (6)	32,539	
2022		Balance of Change in Assumptions @ 08/31/21	PY JE (7)	83,709	
2022		Balance of Difference in Investment Earnings @ 08/31/21	PY JE (8)	831	
2022		Balance of Difference in Proportionate Share @ 08/31/21	PY JE (9)	53,907	
2022		Ending Balance of Deferred Outflows of Resources@ 08/31/22		\$ 186,574	
2023	(1)	Reverse GASB 75, par 68 journal entry from last year.	PY JE (14)		\$ 15,588
2023	(2)	To eliminate the balance of Deferred Outflows for Difference in Actuarial Experience at 08/31/21	PY JE (6)		32,539
2023	(2)	To eliminate the balance of Deferred Outflows for Change in Assumptions at 08/31/21	PY JE (7)		83,709
2023	(2)	To eliminate the balance of Deferred Outflows for Diff. in Investment Earnings at 08/31/21	PY JE (8)		831
2023	(2)	To eliminate the balance of Deferred Outflows for Diff in Proportionate Share at 08/31/21	PY JE (9)		53,907
2023	(6)	Record Collective Deferred Outflows for the Difference in Actuarial Experience at 08/31/22	SOABE	\$ 25,265	
2023	(7)	Record Collective Deferred Outflows for the Change in Assumptions at 08/31/22	SOABE	69,218	
2023	(8)	Record Collective Deferred Outflows for the Difference in Investment Earnings at 08/31/22	SOABE	1,359	
2023	(9)	Record Collective Deferred Outflows for the Difference in Proportionate Share at 08/31/22	SOABE	45,995	
2023	(14)	Record contributions made after the measurement date of the ending NOL this year and before the end of the reporting entity's current fiscal year in conformance with GASB 75, par. 68. (For 8/31 year-ends this is the contributions from 9/1/22 to 08/31/23.) (For Financial Statements prepared on the Economic Resources Basis, the credit may be to Cash).	ER	est. XXX,XXX	
				\$ 328,411	\$ 186,574
Total Cumulative Deferred Outflows of Resources for Measurement Year Ended 8/31/23 - To Note Disclosure. √ Ties to Column 18 excluding JE (14)				\$ 141,837	

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				DEFERRED INFLOWS OF RESOURCES	
Year	JE #	Description	Source	Debit	Credit
2022		Balance of Deferred Inflows for Difference in Actuarial Experience at 08/31/21	PY JE (10)		\$ 365,841
2022		Balance of Deferred Inflows for Change in Assumptions at 08/31/21	PY JE (11)		159,829
2022		Balance of Deferred Inflows for Difference in Investment Earnings at 08/31/21	PY JE (12)		10
2022		Balance of Deferred Inflows for Change in Proportionate Share at 08/31/21	PY JE (13)		270,931
2022		Ending Balance of Deferred Inflows of Resources at 08/31/22	SOABE		\$ 796,611
2023	(2)	To eliminate the balance of Deferred Inflows for Diff. in Actuarial Experience at 08/31/21	PY JE (10)	\$ 365,841	
2023	(2)	To eliminate the balance of Deferred Inflows for Change in Assumptions at 08/31/21	PY JE (11)	159,829	
2023	(2)	To eliminate the balance of Deferred Inflows for Difference in Investment Earnings at 08/31/21	PY JE (12)	10	
2023	(2)	To eliminate the balance of Deferred Inflows for Change in Proportionate Share at 08/31/21	PY JE (13)	270,931	
2023	(10)	Record Collective Deferred Inflows for Difference in Actuarial Experience at 08/31/22	SOABE		\$ 378,578
2023	(11)	Record Collective Deferred Inflows for Change in Assumptions at 08/31/22	SOABE		315,709
2023	(12)	Record Collective Deferred Inflows for Difference in Investment Earnings at 08/31/22	SOABE		5
2023	(13)	Record Collective Deferred Inflows for Difference in Proportionate Share at 08/31/22	SOABE		250,180
				\$ 796,611	\$ 1,741,083
Total Cumulative Deferred Inflows of Resources for Measurement Year Ended 8/31/23 - To Note Disclosure. √ Ties to Column 23.					\$ 944,472

				CONTRIBUTION EXPENSE	
Year	JE #	Description	Source	Debit	Credit
2022		Record Contributions after the measurement date of 08/31/2021	PY JE (14)		\$ 15,588
2023	(1)	Reverse GASB 75, par 68 journal entry from last year.	PY JE (14)	\$ 15,588	
2023	(3)	Record Employer Contributions for the current measurement year	SOABE		15,588
2023	(14)	Record contributions made after the measurement date of the ending NOL this year and before the end of the reporting entity's current fiscal year in conformance with GASB 75, par. 68. (For 8/31 year-ends this is the contributions from 9/1/22 to 08/31/23.) (For Financial Statements prepared on the Economic Resources Basis, the credit may be to Cash).	ER est.		XX,XXX
				\$ 15,588	\$ 15,588
Total Contribution Expense					\$ -

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				GRANT EXPENSE	
Year	JE #	Description	Source	Debit	Credit
2023	⑮	On-Behalf payments made by the Non-Employer Contributing Entity	SOBP	XX,XXX	
Total Grant Expense				\$ -	

				GRANT REVENUE	
Year	JE #	Description	Source	Debit	Credit
2023	④	Record Federal Revenue for the current measurement year	SOABE		\$ -
2023	⑮	On-Behalf payments made by the Non-Employer Contributing Entity	SOBP		XX,XXX
Total Grant Revenue					\$ -